

IN THE SUPREME COURT OF THE UNITED STATES

No. 18-1569 & 18-1570

RICHARD CHAMBERLAIN AND MARTHA CRUM,
PETITIONERS

v.

NEW YORK STATE DEPARTMENT OF TAXATION
AND FINANCE, ET AL.

SAMUEL EDELMAN AND LOUISE EDELMAN,
PETITIONERS

v.

NEW YORK STATE DEPARTMENT OF TAXATION
AND FINANCE, ET AL.

CERTIFICATE OF COMPLIANCE WITH WORD-COUNT LIMITATIONS

I, Kannon K. Shanmugam, counsel for petitioners and a member of the Bar of this Court, certify that the Reply Brief for the Petitioners in the above-captioned cases contains 2,987 words, excluding the parts of the brief that are exempted by Rule 33.1(d).

Kannon K. Shanmugam

September 11, 2019